

# Partnerships

Federal Election Commission

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*Some information presented in this publication has been modified by the Bipartisan Campaign Reform Act of 2002 (BCRA). An updated version of this publication will be available at a later date. Commission completes its BCRA rulemakings. In the interim, please visit the FEC's BCRA page for additional information.*

## Introduction

This brochure describes the special rules that apply to the involvement of partners and partnerships in federal election activity.<sup>1 2</sup> (The President and members of both the U.S. Senate and U.S. House of Representatives are chosen in federal elections.) This publication is written for:

- Partners,
- Partnerships and
- Political action committees (PACs) established by partnerships.

Citations refer to Federal Election Commission (FEC) regulations, contained in title 11 of the Code of Federal Regulations (11 CFR). Advisory opinions<sup>3</sup> (AOs) issued by the Commission are also cited.<sup>4</sup>

If you have any questions after reading this brochure, please call the FEC in Washington, D.C., at 800/424-9530 or 202/694-1100. Hearing impaired people may use the agency's TDD by calling 202/219-3336.

## What Is a Contribution

A contribution is anything of value given to influence a federal election. 11 CFR 100.7(a)(1). The most common types of contributions are:

- Gifts of money;
- Gifts of goods and services (in-kind contributions); and
- Loans (including guarantees or endorsements of loans). See "Loans," page 7.

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<sup>1</sup> This guide serves as the small entity compliance guide for partnerships, as required by section 212 of the Small Business Regulatory Enforcement Fairness Act of 1996, Pub. L. No. 104-121, Title II, 110 Stat. 857 (1996).

<sup>2</sup> The Commission has also addressed contributions by other economic entities which have some legal characteristics of partnerships. See AOs 1997-4, 1996-13 and 1995-11 for a discussion of limited liability companies and AO 1995-27 for a discussion of real estate investment trusts.

<sup>3</sup> AOs are official Commission responses to questions about how the federal campaign finance law applies to specific, factual situations.

<sup>4</sup> The reader should not rely solely on this brochure and FEC regulations but should also consult the federal election provisions of title 2 of the United States Code (2 U.S.C. §§431-455) and cited advisory opinions. Review of the text of all cited opinions is encouraged because the circumstances of partnership contributions often vary in legally significant respects.

## Gifts of Money

Contributions exceeding \$100 must be made by check (or other written instrument).  
11 CFR 110.4(c).

## In-kind Contributions

### Definition

In-kind contributions include:

- Goods and services offered free of charge;
- Goods and services offered at less than the usual and normal charge (but discounts are not contributions if they are offered in the ordinary course of business to both political and nonpolitical clients;
- Payments by a third party for goods and services rendered to a candidate or political committee.

11 CFR 100.7(a)(1)(iii)(A) and (B); and (a)(3).

### Value

The dollar value of an in-kind contribution is subject to limits and must be reported. The value of a particular in-kind gift is determined as follows:

- **Goods** (such as equipment, supplies, facilities and mailing lists) are valued at their normal purchase or rental price in the market at the time they are provided.
- **Services** (such as advertising, printing or consulting) are valued at the prevailing commercial rate at the time the services are rendered (i.e., the amount that was paid or would have been paid for the services).
- **Discounts** that are not provided in the ordinary course of business are valued at the amount discounted (i.e., the difference between the usual and normal charge and the amount paid by the committee). 11 CFR 100.7(a)(1)(iii).

## Partnership Contributions: The Basics

### Contribution Limits

A partnership may make contributions to influence federal elections, subject to the limits. A partnership contribution always counts against the limits of the participating partners as well as the partnership limit.

### Partnership's Limits

A partnership may contribute up to:

- \$1,000 per election to a candidate for federal office,
- \$20,000 annually to a national party committee and
- \$5,000 annually to any other political committee.<sup>5</sup> 11 CFR 110.1(a) (e).

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<sup>5</sup> In any given state, local and state party committees are affiliated and share the same contribution limit for contributions from any one partnership, unless the particular party committee can demonstrate its independence in accordance with 11 CFR 110.3(b)(3)(i) and (ii).

### **Partner's Limits**

An individual partner, like a partnership, may contribute up to:

- \$1,000 per candidate, per election,
- \$20,000 annually to a national party committee and
- \$5,000 annually to any other political committee. 11 CFR 110.1(a) (e).

An individual must also limit total federal contributions to \$25,000 per year.

11 CFR 110.5.

### **Contributions Attributed Among Partners**

A portion of a partnership contribution must be attributed to each contributing partner.<sup>6</sup> The portion attributed to each partner must not exceed the individual partner's contribution limit. If all partners within the organization are contributing, the partnership may attribute the contribution according to each partner's share of the firm's profits. If the partnership attributes a contribution on another basis agreed to by the partners, or if it attributes contributions only to certain partners, the following rules must be observed:

- The profits and losses of only the contributing partners must be affected, and
- The profits of each contributing partner must be reduced (or his/her losses increased) by the amount of the contribution attributed to him or her.

### **Reporting Requirements**

A partnership is not required to report its contributions to the FEC. It must, however, provide instructions to the recipient committee on how the contribution is to be attributed among the partners.<sup>7</sup> 11 CFR 110.1(e)(1).

### **Signature Requirements**

Contributions from a partnership need not be accompanied by the signature of each contributing partner. 11 CFR 110.1(k)(1).

### **Example: Attribution and the Contribution Limits**

A firm has four partners who split the partnership profits as follows:

- Partner A takes 30%;
- Partner B takes 20%;
- Partner C takes 25%; and
- Partner D takes 25%

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<sup>6</sup> No portion of a contribution drawn on a partnership account may be attributed to a partner who is prohibited from making contributions in connection with federal elections. See "Prohibited Partnership Contributions," page 4. Nor may any portion be attributed to the spouse of a partner, unless the spouse is also a member of the partnership. AO 1980-67.

<sup>7</sup> Committees are required to itemize any contribution from a partnership that exceeds or aggregates over \$200 in a calendar year. Additionally, if the amount attributed to a partner exceeds or aggregates over \$200 in a calendar year, the committee must itemize, as memo entries on Schedule A, information on the partner (name, address, occupation, employer, date and amount of contribution, and aggregate year-to-date total contributions). 11 CFR 104.3(a)(4)(i) and 104.8(a), (b), and (d)(1). See also page 6, "Keeping Records and Reporting Contributions."

The partnership makes a \$1,000 contribution to a candidate for the primary election. That contribution exhausts the partnership's limit for that candidate for the primary. If the partnership attributes the contribution to every partner in proportion to his or her percentage share of firm profits, the contribution counts as a contribution from each partner as follows:

- Partner A, \$300 Contribution; may still contribute \$700 to the same candidate with respect to the same primary;
- Partner B, \$200 Contribution; may still contribute \$800 to the same candidate with respect to the same primary; and
- Partners C & D, \$250 Contribution each; each may still contribute \$750 to the same candidate with respect to the same primary.

## **Prohibited Partnership Contributions**

### **Partnerships with Corporate Members<sup>8</sup>**

Because contributions from corporations are prohibited, a partnership with corporate members may not attribute any portion of a contribution to the corporate partners. 11 CFR 110.1(e) and 114.2.

### **Partnerships with Foreign National Members**

Because contributions from foreign nationals are prohibited, a partnership may not attribute any portion of a contribution to a partner who is a foreign national. 11 CFR 110.4(a).

### **Partnerships with Federal Government Contracts**

A partnership that is negotiating a contract with the federal government or that has not completed performance of such a contract is prohibited from making contributions. However, an individual partner in such a firm may make contributions from personal funds (rather than from funds drawn on a partnership account). 11 CFR 115.4. See AOs 1991-1 and 1984-10.

Additionally, an individual partner who is a federal contractor is prohibited from making contributions using any funds (business or personal) under his/her control. 11 CFR 115.5.

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<sup>8</sup> A group of individuals organized as a professional corporation (e.g., some law firms and medical practices) is not a partnership. A professional corporation is prohibited from making any contributions because contributions from any type of corporation are unlawful. 11 CFR 114.2 and 114.7(d). See the *Campaign Guide for Corporations and Labor Organizations*.

However, an individual member of such a corporation may contribute from his or her nonrepayable corporate drawing account (an account set up by the corporation but controlled by the individual) since the funds represent the personal funds of the individual rather than the funds of the corporation. 102.6(c)(3). See also AO 1996-26.

## Political Action Committees Sponsored by Partnerships<sup>9</sup>

In addition to making direct contributions, a partnership may participate in federal elections by sponsoring a nonconnected political action committee (PAC).<sup>10</sup>

### PAC Sponsorship

PAC sponsorship affords a partnership two advantages. First, contributions made by the PAC are generally not attributed to the partnership or the individual partners. Second, once it has qualified as a multicandidate committee,<sup>11</sup> the PAC has a higher contribution limit than the partnership. A multicandidate PAC may contribute up to \$5,000 per candidate, per election whereas the partnership can only contribute \$1,000.

A PAC must file regular FEC reports of receipts and disbursements. Also, partnership support in the form of administrative costs and other contributions is limited to \$5,000 per year. See page 6.

### \$1,000 Registration Threshold

The law requires all political committees to register with the FEC. A nonconnected PAC becomes a "political committee" once it raises or spends more than \$1,000 in a calendar year to influence federal elections.<sup>12</sup> 11 CFR 100.5(a) and 102.1(d). To register, the PAC must file a Statement of Organization, FEC Form 1, with the FEC. A copy of the form must also be filed with the Secretary of State or the elections office in the state where the PAC has its headquarters. The form must be signed by the PAC treasurer. For a copy of the form and other information, contact the FEC at 800/424-9530.

### Treasurer's Responsibilities

The treasurer is legally responsible for authorizing expenditures, monitoring contributions, depositing receipts in the PAC's designated bank account, keeping records of receipts and disbursements and filing complete, accurate and timely reports of activity with the FEC. 11 CFR Parts 102, 103 and 104.

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<sup>9</sup> A Partnership composed entirely of corporations cannot establish or support a political committee (AOs 1981-56 and 1981-54) unless the partnership is affiliated with one of the corporate partners. In that case it may establish a separate segregated fund (SSF) and pay the administrative and solicitation costs of the SSF without making a contribution. However, its solicitations are restricted. AOs 1996-49, 1994-11, 1992-17, 1989-8 and 1987-34. Consult the *Campaign Guide for Corporations and Labor Organizations* for more information on SSFs.

<sup>10</sup> A nonconnected PAC supports candidates for federal office, but is not established or administered by any candidate, party committee, corporation or labor organization.

<sup>11</sup> 11. A nonconnected PAC qualifies as a multicandidate committee once it has been registered at least six months, has made contributions to five federal candidates and has received contributions from over fifty (50) contributors. 11 CFR 100.5(e)(3).

<sup>12</sup> Even though the partnership's contributions to candidates and its financial support to its nonconnected PAC may total over \$1,000 in a calendar year, it is not normally required to register as a political committee. Where the articles of partnership (or partnership agreement) set forth the type of activity to be engaged in by the partners, such as the practice of law, the Commission has not characterized the partnership as a political committee. AOs 1984-18 and 1981-50.

## Keeping Records and Reporting Contributions

PACs must keep records and file FEC reports. Contributions to the PAC from individuals and groups other than political committees<sup>13</sup> must be recorded and reported in the following manner:

### Contributions Aggregating Over \$200

For each contribution that exceeds \$200, either by itself or when aggregated with previous contributions from the same donor to the PAC during the same calendar year, the PAC must record and report on Schedule A the:

- Amount,
  - Date of receipt,
  - Donor's name and address and
  - Donor's occupation and employer.
- 11 CFR 100.12, 102.9(a)(2) and 104.3(a)(4)(i).

### Contributions of More Than \$50

Contributions of more than \$50 but less than \$200 (either by themselves or in aggregate) need not be itemized on reports. However, they must be included in the figure for unitemized contributions, entered on line 11a(ii) of FEC Form 3X.

The PAC's records must, for each contribution exceeding \$50, identify the:

- Amount,
  - Date of receipt and
  - Donor's name and address.
- 11 CFR 102.9(a)(1).

### Contributions of \$50 or Less

These contributions do not require itemization, but the Commission recommends two possible accounting methods:

- Keep the same records as those required for contributions that exceed \$50; or
- In the case of contributions of \$50 or less collected at a fundraising event, keep a record of the name of the event, the date and the total amount of contributions received on each day of the event. AOs 1981-48 and 1980-99.

### Best Efforts

Under the Act and Commission Regulations, PACs are required to make best efforts to obtain, maintain and report the contributor information discussed above.  
11 CFR 102.9(d) and 104.7.

## Partnership Support of PAC

A partnership is limited in the amount of unreimbursed support it may give to its nonconnected PAC (for example, office space and phones) because such support is considered a contribution. (See AO 1982-63.) Partnership contributions to the PAC are limited to \$5,000 per calendar year. (Contributions from each partner's personal funds to

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<sup>13</sup> A contribution from any political committee (federal or nonfederal) must be itemized regardless of the amount. 11 CFR 104.3(a)(4)(ii).

the PAC are also limited to \$5,000 per calendar year.) 11 CFR 110.1(d). Contributions--including loans and in-kind contributions--made by partnerships to their nonconnected PACs are attributable among participating partners, as explained in "Contributions Attributed Among Partners," on page 3. No part of a partnership's contributions to its PAC, however, may be attributed to a partner who is prohibited by the Act from making contributions, as explained in "Prohibited Partnership Contributions," on page 4.

The various types of contributions a partnership may provide to its nonconnected PAC are explained below.

### **Contributions of Money**

A partnership may contribute money to its nonconnected PAC, which counts against the partnership's yearly \$5,000 limit. The PAC must report the contributions. 11 CFR 110.1(d).

### **In-Kind Contributions**

A partnership makes in-kind contributions when it pays for day-to-day costs of operating the PAC. For example, the partnership may pay for the PAC's rent, office equipment and supplies, utilities, telephone service and fundraising expenses. The partnership may also provide personnel to help run the PAC. All of the partnership's payments for goods, services and staff time are considered reportable in-kind contributions and are subject to the same \$5,000 limit (and attribution rules) as contributions of money. (Certain legal and accounting services, however, are not considered contributions to a PAC. See "Legal and Accounting Services," page 9.)

### **Payroll Deduction Plans**

The partnership's PAC may raise money from the organization's partners and employees through payroll deductions. If the costs of administering the payroll deduction plan are paid by the partnership and are not reimbursed, they are considered an in-kind contribution from the partnership. If, however, the PAC pays for the costs of the payroll deduction plan, then they are considered operating expenditures by the PAC. AO 1982-63.

### **Reimbursement Arrangements**

When a partnership employee provides the firm's PAC or another committee with legal and accounting services which fall outside the exemption for legal and accounting services (see "Legal and Accounting Services," page 9), the partnership may establish a reimbursement schedule to avoid making an in-kind contribution to the committee. In AO 1979-22, an associate of a law firm served as counsel to a political committee. The firm received payment from the committee for the counsel's time according to a predetermined payment schedule. That payment was subject to periodic review for accuracy in reflecting the amounts of time the counsel devoted to both the committee and the firm.

### **Loans**

A partnership may loan money to its nonconnected PAC. A loan to the PAC is considered a contribution to the extent that it remains outstanding and, therefore, counts against the partnership's \$5,000 contribution limit and each partner's individual \$5,000

limit. A loan exceeding the contribution limit is unlawful even if repaid in full. The PAC must report the receipt of a loan and repayments made on the loan until the debt is extinguished. 11 CFR 100.7(a)(1)(i), 104.3(a)(4)(iv) and 104.3(b)(3)(iii).

### **More Information**

Consult the Campaign Guide for Nonconnected Committees for more information about setting up and running a PAC.

## **Partnership Contribution Plans**

A partnership, without establishing a PAC or triggering reporting responsibility, may set up an internal plan to facilitate contributions from individual partners, or from the partnership as a whole, to candidates and political committees.<sup>14</sup> In several advisory opinions, the Commission has said that the incidental expenses incurred to administer such plans and to keep records on contributions are not considered contributions or expenditures. Therefore, incidental administrative activity does not cause the firm to become a political committee under the Act. (See AOs 1984-18 and 1982-13.)

(Note, by contrast, that, when the partnership incurs expenses to facilitate contributions to its nonconnected PAC, the expenses are considered contributions to the nonconnected PAC and must be attributed among the partners eligible to make contributions. See AO 1982-63. See "Partnership Support of PAC, page 6.")

The Commission approved the three contribution plans described below. None of the plans involved the partnership's soliciting contributions on behalf of specific candidates.

### **Partners Make Individual Contributions**

In AO 1980-72, each partner who wished to participate in the contribution plan deposited personal funds into a bookkeeping account established with the law firm. When the member wanted to make a contribution, he or she wrote a personal check drawn on this bookkeeping account to the candidate or political committee of his or her choice.

When, as in this case, contributions are made by personal checks drawn on accounts controlled by individual partners, rather than by checks drawn on the firm's account, the contributions are not attributed among other partners and do not count against the contribution limits for the firm.

### **Participating Partners Make Partnership Contributions**

Under group contribution plans in AOs 1984-18 and 1981-50, groups of partners administered plans that offered fellow partners a guideline for an annual pledge of money to be used for contributions. The group also circulated among the partners solicitations received from candidates. Subsequently, each interested partner indicated which candidates he or she wished to support and how much of his or her pledge he or she wanted to designate to a particular candidate. Based on this designation information, the

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<sup>14</sup> Because contributions from federal contractors are prohibited, partnerships that are federal contractors cannot set up plans that make contributions from partnership accounts. Individual partners may make contributions from personal funds using personal checks. See AO 1984-10. See also "Prohibited Partnership Contributions," page 4.

group issued a check drawn on the partnership's general account and deducted the appropriate attributed portion of the contribution from each participating partner's personal firm account. The contribution was subject to the partnership's contribution limits and the amount attributed to each participating partner was subject to his or her individual contribution limits.

### **Group of Partners Authorize Partnership Contributions**

Under a third plan, approved in AO 1982-13, each fiscal year the partners agreed on an amount to be budgeted for partnership political contributions. Each partner agreed to contribute his/her proportionate share of that amount based on his/her percentage share of the partnership profits. A committee consisting of four partners was responsible for authorizing partnership contributions. Each partner paid his/her attributable portion either by personal check or by charging it against his/her personal firm account and having it withheld from his/her monthly income distribution.

Partners had the right to refuse to have any portion of a particular contribution attributed to him or her before that contribution was made.

Each partner could, of course, make individual contributions outside those authorized by the partnership plan. Those contributions counted only against the partner's individual contribution limits and not against the partnership's limits. The partnership required, however, that the partners notify it of any contributions made outside the plan to ensure that any attribution of partnership contributions would not cause the partner to exceed his/her limit.

### **Legal and Accounting Services**

A partnership may offer free legal and accounting services to its nonconnected PAC, to candidate committees and to other political committees provided that:

- The services to candidate committees and other nonparty committees are provided only for the purpose of helping them comply with the federal election campaign law;
- The services provided to political party committees do not directly further the election of any specific candidates for federal office; and
- The individual who performs the service is a regular employee of the partnership (a partner is considered a regular employee of a partnership).

11 CFR 100.7(b)(13) and (14).

The recipient committee must report the value of the donated services as a memo entry on Schedule A if the aggregate value exceeds \$200 per calendar year. To facilitate that reporting, the partnership should provide the committee with the necessary information. 11 CFR 104.3(h).

## Partner Activity on Behalf of Candidates

In several advisory opinions, the Commission has addressed the issue of partners engaging in political activity during working hours. (This situation is different from the limited exemption for legal and accounting services. That exemption is not for campaign activity but, rather, for work which helps a committee comply with the federal campaign finance law.)

## Compensation for Partner/Volunteer

In AOs 1980-107 and 1979-58, two senior partners of law firms wished to provide volunteer services during working hours to the campaigns of federal candidates. In these cases, the partners' compensation was based not on the number of hours worked, but rather on their proprietary interest in their firms. Moreover, the partners had complete discretion over the use of their time. Because of this, the Commission said that the firms could pay full compensation to the partners without making contributions to the campaigns receiving their services.

## Compensation for Partner/Candidate

As a general rule, compensation paid by a partnership to a partner who is simultaneously running as a candidate is not considered a contribution from the partnership if the compensation:

- Results from bona fide employment genuinely independent of the candidacy;
- Is exclusively in consideration of services provided; and
- Does not exceed the amount that would be paid to a similarly qualified person for the same work. 11 CFR 113.1(g)(6)(iii)

Compensation to a partner for time spent campaigning is a contribution from the partnership unless the compensation is reduced to reflect the lost time.

See also AOs 1980-115 and 1978-6.

## Definitions

**Act** - The Federal Election Campaign Act of 1971 (2 U.S.C. §§431 et seq.), as amended. 11 CFR 100.18.

**Advisory Opinion (AO)** - A formal ruling from the Commission regarding the legality of a specific activity proposed in an advisory opinion request (AOR). 11 CFR Part 112. Contact the Commission for more information on obtaining an advisory opinion.

**Candidate** - An individual seeking nomination or election to federal office becomes a candidate when he or she or agents acting on his or her behalf raise contributions or make expenditures that exceed \$5,000. 11 CFR 100.3.

**Candidate Committee** - A principal campaign committee or any other political committee authorized in writing by a federal candidate to receive contributions and to make expenditures on his or her behalf. 11 CFR 100.5(f)(1). The Act and FEC regulations refer to candidate committees as "authorized committees."

**Contribution** - A payment, service or anything of value given to influence a federal election. 11 CFR 100.7(a)(1).

**Election** - Any one of several processes by which an individual seeks nomination for election, or election, to federal office. They include: a primary election, including a caucus or convention that has authority to select a nominee; a general election; a runoff election; and a special election held to fill a vacant seat. 11 CFR 100.2.

**Expenditure** - A purchase or payment made in connection with or for the purpose of influencing a federal election. A written agreement to make an expenditure is considered an expenditure. 11 CFR 100.8(a)(1) and (2); 114.1(a).

**Federal Office** - Includes President, Vice President, Senator and the following members of the House of Representatives: Representative, Delegate (the District of Columbia, American Samoa, Guam, Virgin Islands) and Resident Commissioner (Puerto Rico). 11 CFR 100.4.

**Federal Government Contractor** - A person who enters into a contract with any agency or department of the United States government and is paid for services, materials, equipment, supplies, land or buildings with funds appropriated by Congress. 11 CFR Part 115.

**Foreign National** - A foreign national is either: (1) an individual who is not a citizen of the United States and has not been lawfully admitted to the United States for permanent residence, as defined in 8 U.S.C. §1101(a)(20); or (2) a foreign principal, as defined in 22 U.S.C. §611(b). 11 CFR 110.4(a)(4).

**In-Kind Contribution** - A contribution of goods, services or property offered free or at less than the usual and normal charge. The term also includes payments made on behalf of, but not directly to, candidates and political committees. 11 CFR 100.7(a)(1)(iii).

**Memo Entry** - Supplemental or explanatory information on a reporting schedule. The dollar amount of a memo entry is not included in the total figure for the schedule. A memo entry is often used to disclose additional information about an itemized transaction that is included in the total receipts or disbursements for the current report or a previous report.

**Nonconnected Committee** - A political committee that is not an authorized committee of a candidate or a party committee or a separate segregated fund.

**PAC** - Acronym for political action committee; see below.

**Political Action Committee (PAC)** - Popular term for a political committee that is neither a party committee nor a candidate committee. PACs sponsored by, or connected with, a corporation or labor organization are called separate segregated funds (SSFs); PACs without a corporate or labor sponsor are called nonconnected committees.

**Political Committee** - An entity that meets one of the following conditions:

- Any separate segregated fund upon its establishment.
- A state party committee or nonparty committee, club, association or other group of persons that receives contributions or makes expenditures, either of which aggregate over \$1000 during a calendar year.
- A local unit of a political party that: (1) receives contributions aggregating over \$5,000 during a calendar year; (2) makes contributions or expenditures that aggregate over \$1,000 during a calendar year; or (3) makes payments aggregating over \$5,000 during a calendar year for exempt party activities.
- A principal campaign committee or other candidate authorized committee (see definition of Candidate Committee). 11 CFR 100.5(d), (e)(1) and (f)(1).

**Political Party** - An organization that nominates or selects a candidate for election to federal office whose name appears on the election ballot as the candidate of the organization. 11 CFR 100.15.

**Principal Campaign Committee** - A committee authorized by the candidate as the principal committee of his or her campaign. 11 CFR 100.5(e)(1).

**Usual and Normal Charge** - With regard to goods provided to a political committee, the term refers to the price of those goods in the market from which they ordinarily would have been purchased at the time they were provided. With regard to services, the term refers to the hourly or piecework charge for the services at a commercially reasonable rate prevailing at the time the services were rendered. 11 CFR 100.7(a)(1)(iii)(B).

**Volunteer Activity** - An individual may volunteer personal services to a campaign without making a contribution as long as the individual is not compensated by anyone for the services. 11 CFR 100.7(b)(3) and (b)(8). Volunteer activity is not reportable.